

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 14th March, 2022

No. 70

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 10/2021-(Rate)GST/SIKKIM

Date: 30th September, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department), No.4/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Menthapiperita); b) Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.;"
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2. This notification shall come into force on the 1st day of October, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

